

ABSTRACT OF THE DISCLOSURE

A silicon layer doped with an impurity for a floating gate, a protective layer, a silicon nitride layer of a  
5 laminated hard mask and a first NSG layer are formed into a desired pattern, on which a second NSG layer is formed and left as a side wall. With the second NSG layer as a mask, the silicon nitride layer is etched. Using the remaining silicon nitride layer as a mask, the silicon layer is etched  
10 to form a silicon pattern whose surface is covered with a second protective layer, and the silicon nitride layer is etched out. Accordingly, it is possible to prevent a damage at the surface of the floating gate at the time of forming the floating gate using doped polysilicon.